

FISCAL NOTE

SB 443 - HB 1919

February 22, 2007

SUMMARY OF BILL: Requires accountants who practice in Tennessee under reciprocity agreements with other states to cease practice if their license becomes invalid in state of issuance.

ESTIMATED FISCAL IMPACT:

Decrease State Revenues – Not Significant
Decrease State Expenditures – Not Significant

Assumptions:

- Slightly fewer persons will be registered and pay fees.
- Any decrease in state revenues as a result of no longer collecting registration fees will be not significant.
- Any decrease in state expenditures as a result of registering fewer persons will be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director